



Hawaii
Department of Taxation

Publication EF-11
(Rev. 12/2017)

**TAX
YEAR
2017**

Hawaii Test Packages for Corporate Modernized e-File



Release Date: 12/08/2017 (V1.0)



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GENERAL INFORMATION

The Hawaii Test Packages for Corporate Modernized e-File (MeF) pertains to the initial testing process. For complete details, refer to the Hawaii Software Developers and Transmitters Handbook for Corporate Modernized e-File.

There are four (4) test scenarios for Corporation, and four (4) for S Corporation. The Department of Taxation (DOTAX) requires test scenarios for linked and unlinked returns. If unlinked filing is not supported by your software, please submit that test scenario as linked and include this as a limitation in the Intent to Participate in the Hawaii MeF Program, Corporation Tax Year 2017 (Form EF-8).

The test scenarios provide information that is needed to prepare the Hawaii returns, schedules and worksheets. The test tax returns should be prepared and computed correctly, based on the information provided, before transmitting for testing. All forms are considered standard unless stated in the scenario. DOTAX testing will validate the schemas and business rules.

ACCEPTANCE AND PARTICIPATION

In order to participate in the Hawaii Corporate MeF program each year, software developers and transmitters must complete and submit the Form EF-8; for more information see the Hawaii Software Developers and Transmitters Handbook for Corporate Modernized e-File (Pub EF-8). Otherwise, any submitted test or live returns will be automatically rejected. In addition, software developers must pass Assurance Testing System (ATS) and receive approval by DOTAX. Live returns submitted prior to the completion of ATS will be rejected.

SOFTWARE ACCEPTANCE, TESTING AND APPROVAL

The Hawaii Test Packages for Corporate MeF (Pub EF-11) consists of eight (8) test scenarios.

N-30 Test Package

- Four test scenarios are required for software that supports Form N-30.

N-35 Test Package

- Four test scenarios are required for software that supports Form N-35.

Please list all unsupported forms as a limitation in the Intent to Participate in the Hawaii MeF Program, Corporate Income Tax Year 2017 (Form EF-8).

TESTING PERIOD

2017 ATS Testing begins on – December 8, 2017



CONTACT INFORMATION

The contact information provided below is strictly for software developers and transmitter's testing inquiries.

Contact: Electronic Processing Testing Group
E-mail address: tax.efile.test@hawaii.gov

Our contact hours are Monday through Friday, 8:00 a.m. to 4:00 p.m. Hawaii Standard Time.
Our office will be closed on weekends and on all National and State of Hawaii holidays.



DOTAX N-30 TEST SCENARIOS

Test #1

11-0000011

Test HAWAII Inc.

831 Punchbowl Street

Honolulu, Hawaii 96813

Business Activity Code No.

Hawaii Tax I.D. No.

For Multi-State Corporation

Using separate accounting

Preparer's ID#

Test #2

22-0000022

Test Tax Inc.

832 Punchbowl Street

Honolulu, Hawaii 96813

Business Activity Code No.

Hawaii Tax I.D. No.

For a real estate investment
trust (REIT)

Amended

IRS Adjustment

Preparer's ID#

Test #3

33-0000033

Test Punchbowl Inc.

300 E Main St

Phoenix, AZ 85123 USA

Business Activity Code No.

Hawaii Tax I.D. No.

A comned return of a nuitary
group of corporations

Fiscal Filer

NOL

Preparer's ID#

Amended



Test #4

44-0000044

Test Courtyard Inc.

10-123 Main Street

Montreal QC H3Z 2Y7

Business Activity Code No.

Hawaii Tax I.D. No.

A separate return of a member
corporation of a unitary group

Preparer's ID#

			TEST#			
			1	2	3	4
TAXABLE INCOME						
GROSS RECEIPTS OR SALES	•	LINE 1(a)	X	X	X	X
RETURNS AND ALLOWANCES	•	LINE 1(b)		X		
LINE 1(a) MINUS LINE 1(b)	•	LINE 1(c)	X	X	X	X
COST OF GOODS SOLD	•	LINE 2	X	X		
INTEREST	•	LINE 3	X	X		X
GROSS RENTS	•	LINE 4	X	X	X	
GROSS ROYALTIES	•	LINE 5	X			
CAPITAL GAIN NET INCOME (ATTACH HAWAII SCHEDULE D)	•	LINE 6(a)		X		
NET GAIN (LOSS) FROM HAWAII SCHEDULE D-1, PART II, LINE 19		LINE 6(b)	X	X		
OTHER INCOME	•	LINE 7	X	X		X
TOTAL INCOME	•	LINE 8	X	X	X	X
TOTAL DEDUCTIONS	•	LINE 9	X	X	X	X
TAXABLE INCOME BEFORE HAWAII ADJUSTMENTS - Line 8 minus line 9. Enter here and on Sch J, Line 1		LINE 10	X	X	-X	X
TAX AND TAX PAYMENTS						
TOTAL TAX (SCHEDULE J, LINE 24)	•	LINE 11	X	X		
TOTAL REFUNDABLE CREDITS FROM SCHEDULE CR, LINE 26	•	LINE 12	X	X		X
LINE 11 MINUS LINE 12, IF 13 <= 0, SEE INSTRUCTIONS	•	LINE 13	X	X		X
TOTAL NONREFUNDABLE CREDITS FROM SCHEDULE CR, LINE 18	•	LINE 14	X	X		X
LINE 13 MINUS LINE 14 (TAX MINUS TAX CREDITS)	•	LINE 15	X	X		X
2016 OVERPAYMENT ALLOWED AS A CREDIT	•	LINE 16(a)	X	X		X
2017 ESTIMATED TAX PAYMENTS (Including any form N288A)	•	LINE 16(b)	X	X		X
PAYMENTS WITH EXTENSION (ATTACH FORM N-301)	•	LINE 16(c)	X			
TOTAL (ADD LINES 16a, 16b, 16c) (TOTAL PAYMENTS)		LINE 16d	X	X		X
ESTIMATED TAX PENALTY - Check if Form N-220 is attached	•	LINE 17 CHECK BOX	X			
UNDERPAYMENT OF ESTIMATED TAX PENALTY		LINE 17				
TAX DUE	•	LINE 18				



IF LN 16D > LINES 15 AND 17, AMOUNT OVERPAID	•	LINE 19	X	X		X
AMOUNT CREDITED TO 2018 ESTIMATED TAX	•	LINE 20(a)	X			
AMOUNT TO BE REFUNDED	•	LINE 20(b)				X
AMENDED RETURN						
AMOUNT PAID (OVERPAID) ON ORIGINAL RETURN - AMENDED RETURN ONLY		LINE 21			X	
BALANCE DUE (REFUND) WITH AMENDED RETURN - AMENDED RETURN ONLY		LINE 22				
DECLARATION - PREPARER ID NO.	•		X		X	
SCHEDULE C - INCOME FROM DIVIDENDS		SCHEDULE C				
TOTAL DIVIDENDS		LINE 6				
SUM OF COLUMNS 2 THROUGH 4		LINE 7				
SUBTOTAL. LINE 6 MINUS LINE 7.		LINE 8				
MULTIPLY LINE 8 BY .30 (30%)		LINE 9				
TAXABLE MUTUAL FUNDS DIVIDENDS		LINE 10				
TOTAL TAXABLE DIVIDENDS. LINE 9 PLUS LINE 10		LINE 11				
SCHEDULE J - ADDITIONS		SCHEDULE J				
TAXABLE INCOME (LOSS) BEFORE HAWAII ADJUSTMENTS		LINE 1	X	X	-X	
TAXABLE DIVIDENDS FROM SCHEDULE C, LINE 11		LINE 2(a)				
DEDUCTIONS ALLOWABLE FOR FEDERAL TAX PURPOSES		LINE 2(b)				
THE PORTION OF THE HAWAII JOBS CREDIT CLAIMED		LINE 2(c)				
OTHER ADJUSTMENTS		LINE 2(d)				
TOTAL ADDITIONS (ADD LINES 2(a), 2(b), 2(c), 2(d))		LINE 3				
TOTAL OF LINES 1 AND 3		LINE 4			-X	
SCHEDULE J - SUBTRACTIONS		SCHEDULE J				
ENTIRE DIVIDENDS AS REPORTED ON FEDERAL RETURN		LINE 5				
INTEREST ON OBLIGATIONS OF THE UNITED STATES		LINE 6				
NET INCOME FROM SOURCES OUTSIDE HAWAII (sch O&P)		LINE 7				
AMORTIZATION OF CASUALTY LOSSES attach explanation		LINE 8				
NET OPERATING LOSS DEDUCTION		LINE 9			X	
OTHER DEDUCTIONS OR ADJUSTMENTS attach schedule		LINE 10				
TOTAL SUBTRACTIONS (ADD LINES 5, 6, 7, 8, 9, AND 10)		LINE 11			X	
TAXABLE INCOME (LOSS) FOR HAWAII TAX PURPOSES Line 4 minus line 11	•	LINE 12	X	X	-X	
SCHEDULE J - COMPUTATION		LINE 13		X		
NET CAPITAL GAINS AS SHOWN ON SCHEDULE D, LINE 18	•	LINE 14	X	X		
LINE 12 MINUS LINE 13		LINE 15				
TAX ON CAPITAL GAIN, LINE 13 - 4% OF LINE 13		LINE 15(a)		X		
TAX ON ALL OTHER TAXABLE INCOME - NOT OVER \$25,000		LINE 15(b)(i)				
TAX ON ALL OTHER TAXABLE INCOME - OVER \$25,000 <= \$100,000, 5.4% OF LINE 14		LINE 15(b)(ii)a				
TAX ON ALL OTHER TAXABLE INCOME, LINE 14 - > \$25,000 <= \$100,000 5.4% OF LINE 14 - \$250		LINE 15(b)(ii)				
TAX ON ALL OTHER TAXABLE INCOME, LINE 14 - > \$100,000 - ENTER 6.4 % OF LINE 14		LINE 15(b)(iii)a				
TAX ON ALL OTHER TAXABLE INCOME, LINE 14 - > \$100,000 - ENTER 6.4 % OF LINE 14 - \$1,250		LINE 15(b)(iii)	X	X		
TOTAL OF LINES 15(a) AND 15(b)		LINE 15(c)	X	X		



USING THE RATES LISTED ON LINE 15(b), COMPUTE TAX ON ALL TAXABLE INCOME USING AMOUNT FROM LINE 12		LINE 15(d)		X		
TOTAL TAX (ENTER THE LESSER OF LINE 15(c) OR 15(d))	•	LINE 16	X	X		
RECAPTURE OF CAPITAL GOODS EXCISE TAX CREDIT (FORM N-312) Part II		LINE 17	X	X		
RECAPTURE OF LOW-INCOME HOUSING TAX CREDIT (FORM N-586) Part III		LINE 18				
RECAPTURE OF TAX CREDIT FOR FLOOD VICTIMS (FORM N-338)		LINE 19				
RECAPTURE OF IMPORTANT AGRICULTURAL LAND QUALIFIED AGRICULTURAL COST TAX CREDIT (FORM N-344)		LINE 20				
RECAPTURE OF CAPITAL INFRASTRUCTURE TAX CR (FORM N-348) Part IV		LINE 21				
TOTAL RECAPTURE OF TAX CREDITS (ADD LINES 17 THROUGH 21)	•	LINE 22	X			
INTEREST DUE UNDER THE LOOK-BACK METHOD	•	LINE 23	X	X		
TOTAL TAX (ADD LINES 16, 22, AND 23)		LINE 24	X	X		

DOTAX N-35 TEST SCENARIOS

Test #5

55-0000055

Test RA Inc.

835 Punchbowl Street

Honolulu, Hawaii 96813

Business Activity Code No.

Hawaii Tax I.D. No.

Preparer's ID#

Initial Return

8 Months in operation

Test #6

66-0000066

Test EPS Inc.

836 Punchbowl Street

Honolulu, Hawaii 96813

Business Activity Code No.

Hawaii Tax I.D. No.

Preparer's ID#

Final Return

Was in operation end of 2017

Test #7

77-0000077

Test TPS Inc.

700 Boyslton Ave E

Seattle, WA 98102

Business Activity Code No.

Hawaii Tax I.D. No.

Preparer's ID#

Amended

S election Termination or Revo



Test #8

88-0000088

Test DCP Inc.

580-0008

4-23-7 Shindou, Matsubara, Osaka

Business Activity Code No.

Hawaii Tax I.D. No.

Preparer's ID#

8 Schedule NS

IRS Adjustment

			TEST#			
			5	6	7	8
INCOME						
GROSS RECEIPTS OR SALES	•	LINE 1(a)	x	x	x	x
RETURNS AND ALLOWANCES	•	LINE 1(b)	x			
LINE 1(A) MINUS LINE 1(B)	•	LINE 1(c)	x			x
COST OF GOODS SOLD (Schedule A, line 8)	•	LINE 2	x			x
GROSS PROFIT (Line 1c minus Line 2)	•	LINE 3	x			x
NET GAIN OR (LOSS) FROM SCHEDULE D-1, PART II, LINE 19 (attach Sch D-1)	•	LINE 4	x		x	
OTHER INCOME (attach schedule)	•	LINE 5	x			
TOTAL INCOME (LOSS) Add lines 3 through 5	•	LINE 6	x	x	x	x
DEDUCTIONS						
COMPENSATION OF OFFICERS		LINE 7	x		x	x
SALARIES AND WAGES (LESS EMPLOYMENT CREDIT)		LINE 8			x	x
REPAIRS AND MAINTENANCE		LINE 9				x
BAD DEBTS		LINE 10	x			x
RENTS		LINE 11				x
TAXES AND LICENSES (attach schedule)		LINE 12				x
INTEREST		LINE 13				x
DEPRECIATION FROM FEDERAL FORM 4562		LINE 14				x
DEPLETION		LINE 15				x
ADVERTISING		LINE 16				x
PENSION, PROFIT-SHARING, ETC. PLANS		LINE 17				x
EMPLOYEE BENEFIT PROGRAMS		LINE 18				x
OTHER DEDUCTIONS (attach schedule)		LINE 19		x		x
TOTAL DEDUCTIONS Add lines 7 through 19	•	LINE 20	x	x		x
ORDINARY INCOME (LOSS) FROM TRADE OR BUSINESS ACTIVITIES Line 6 minus line 20	•	LINE 21				x
TAX & PAYMENTS						



EXCESS NET PASSIVE INCOME TAX (attach schedules)	●	LINE 22(a)	x			
TAX FROM SCHEDULE D (FORM N-35), LINE 23	●	LINE 22(b)	x			
NUMBER OF N-4'S ATTACHED	●	LINE 22(c)a	x			
TAXES WITHHELD ON ATTACHED N-4'S	●	LINE 22(c)	x			
LIFO RECAPTURE TAX	●	LINE 22(d)	x			
INTEREST DUE UNDER LOOK-BACK METHOD		LINE 22(e)	x			
ADD LINES 22(a), 22(b), 22(c), AND 22(e)	●	LINE 23(f)	x			
2016 OVERPAYMENT ALLOWED AS A CREDIT	●	LINE 23(a)	x			
2017 ESTIMATED TAX PAYMENTS FROM N-3s	●	LINE 23(b)a	x			
2017 ESTIMATED TAX PAYMENTS FROM N-288s	●	LINE 23(b)	x			
PAYMENTS WITH EXTENSION	●	LINE 23(c)	x			
ADD LINES 23(a), 23(b) and 23(c)	●	LINE 23(d)	x			
UNDERPAYMENT OF ESTIMATED TAX PENALTY. CHECK IF FORM N-220 IS ATTACHED	●	LINE 24 CHECK BOX	x			
UNDERPAYMENT OF ESTIMATED TAX PENALTY	●	LINE 24	x			
OVERPAYMENT (IF LINE 23(d) IS LARGER THAN THE TOTAL OF LINES 22(e) AND 24), ENTER AMOUNT OVERPAID	●	LINE 25	x			
ENTER AMOUNT OF LINE 25 YOU WANT CREDITED TO 2018 ESTIMATED TAX	●	LINE 26(a)	x			
ENTER AMOUNT OF LINE 25 YOU WANT REFUNDED	●	LINE 26(b)	x			
TAX DUE (IF THE TOTAL OF LINES 22(e) AND 24 IS LARGER THAN LINE 23(d)), ENTER THE AMOUNT DUE	●	LINE 27	x			
AMENDED RETURN						
AMOUNT PAID (OVERPAID) ON ORIGINAL RETURN		LINE 28				
BALANCE DUE (REFUND) WITH AMENDED RETURN		LINE 29			x	
SCHEDULE A - COST OF GOODS SOLD		SCHEDULE A				
INVENTORY AT BEGINNING OF YEAR		LINE 1				
PURCHASES		LINE 2				
COST OF LABOR		LINE 3	x			x
ADDITIONAL IRC SECTION 263A COSTS (attach aschedule)		LINE 4			x	
OTHER COSTS (attach aschedule)		LINE 5				x
TOTAL - ADD LINES 1 THROUGH 5		LINE 6	x			x
INVENTORY AT END OF YEAR		LINE 7				
COST OF GOODS SOLD - LINE 6 MINUS LINE 7		LINE 8	x			
CHECK ALL METHODS USED FOR VALUING CLOSING INVENTORY:		LINE 9a				
COST AS DESCRIBED IN TREASURY REGULATIONS SEC 1.471-3		LINE 9(a)(i) CHECK BOX				
LOWER OF COST OR MARKET AS DESCRIBED IN TREASURY REGULATIONS SEC 1.471-4		LINE 9(a)(ii) CHECK BOX				
OTHER COSTS		LINE 9(a)(iii) CHECK BOX				
CHECK IF THERE WAS A WRITEDOWN OF SUBNORMAL GOODS AS DESCRIBED IN TREASURY REGULATIONS SEC 1.471-2C		LINE 9(b) CHECK BOX				



CHECK IF THE LIFO INVENTORY METHOD WAS ADOPTED THIS TAX YEAR FOR ANY GOODS	LINE 9(c) CHECK BOX				
IF THE LIFO INVENTORY METHOD WAS USED FOR THIS TAX YEAR, ENTER PERCENTAGE (OR AMOUNTS) OF CLOSING INVENTORY COMPUTED UNDER LIFO	LINE 9(d)				
DO THE RULES OF SECTION 263A APPLY TO THE CORPORATION?-YES	LINE 9(e)a				
DO THE RULES OF SECTION 263A APPLY TO THE CORPORATION?-NO	LINE 9(e)b	x			
WAS THERE ANY CHANGE IN DETERMINING QUANTITIES, COST OR VALUATIONS BETWEEN OPENING AND CLOSING INVENTORY?-YES (attach explanation)	LINE 9(f)a				
WAS THERE ANY CHANGE IN DETERMINING QUANTITIES, COST OR VALUATIONS BETWEEN OPENING AND CLOSING INVENTORY?-NO	LINE 9(f)b	x			
SCHEDULE B - OTHER INFORMATION	SCHEDULE B				
CHECK METHOD OF ACCOUNTING: CASH	LINE 1(a)				
CHECK METHOD OF ACCOUNTING: ACCRUAL	LINE 1(b)	x			
CHECK METHOD OF ACCOUNTING: OTHER	LINE 1(c)				
CHECK METHOD OF ACCOUNTING: OTHER (SPECIFY)	LINE 1(c)a				
DATE OF INCORPORATION	LINE 2(a)				
DATE BUSINESS BEGAN IN HAWAII	LINE 2(b)	x			
UNDER LAWS OF	LINE 2(c)				
DATE OF FEDERAL ELECTION AS AN S CORPORATION	LINE 2(d)				
STATE YOUR PRINCIPAL BUSINESS ACTIVITY	LINE 3 a				
STATE YOUR PRINCIPAL PRODUCT OR SERVICE	LINE 3 b				
DID THE CORPORATION AT THE END OF THE TAX YEAR OWN, DIRECTLY OR INDIRECTLY, 50% OR MORE OF THE VOTING STOCK OF A DOMESTIC CORPORATION?-YES (attach schedule)	LINE 4 CHECK BOX a				
DID THE CORPORATION AT THE END OF THE TAX YEAR OWN, DIRECTLY OR INDIRECTLY, 50% OR MORE OF THE VOTING STOCK OF A DOMESTIC CORPORATION?-NO	LINE 4 CHECK BOX b	x			
ENTER THE NUMBER OF SHAREHOLDERS IN THE CORPORATION AT THE END OF THE TAX YEAR WHO ARE: RESIDENTS OF HAWAII	LINE 5 a	x			
ENTER THE NUMBER OF SHAREHOLDERS IN THE CORPORATION AT THE END OF THE TAX YEAR WHO ARE: NONRESIDENTS OF HAWAII	LINE 5 b	x			
DID THE CORPORATION DERIVE INCOME FROM SOURCES OUTSIDE HAWAII WHICH IS NOT INCLUDABLE IN THE HAWAII RETURN?-YES	LINE 6 CHECK BOX a				
DID THE CORPORATION DERIVE INCOME FROM SOURCES OUTSIDE HAWAII WHICH IS NOT INCLUDABLE IN THE HAWAII RETURN?-NO	LINE 6 CHECK BOX b	x			
IF THE CORPORATION: (1) WAS A C CORPORATION BEFORE IT ELECTED TO BE AN S CORPORATION OR THE CORPORATION ACQUIRED AN ASSET WITH A BASIS DETERMINED BY REFERENCE TO ITS BASIS IN THE HANDS OF A C CORPORATION, AND (2) HAS NET UNREALIZED BUILT-IN GAIN IN EXCESS OF THE NET RECOGNIZED BUILT-IN GAIN FROM PRIOR YEARS, ENTER THE NET UNREALIZED BUILT-IN GAIN REDUCED BY NET RECOGNIZED BUILT-IN GAIN FROM PRIOR YEARS	LINE 7				
SCHEDULE K - SHAREHOLDERS' PRO RATA SHARE ITEMS					
INCOME (LOSSES)	SCHEDULE K				
ORDINARY INCOME (LOSS) FROM TRADE OR BUSINESS ACTIVITIES-COLUMN b.	LINE 1	x			x
ORDINARY INCOME (LOSS) FROM TRADE OR BUSINESS ACTIVITIES-COLUMN c.	LINE 1	x			x
NET INCOME (LOSS) FROM RENTAL REAL ESTATE ACTIVITIES-COLUMN b.	LINE 2				
NET INCOME (LOSS) FROM RENTAL REAL ESTATE ACTIVITIES-COLUMN c.	LINE 2				



GROSS INCOME FROM OTHER RENTAL ACTIVITIES-COLUMN b.	LINE 3(a)				
GROSS INCOME FROM OTHER RENTAL ACTIVITIES-COLUMN c.	LINE 3(a)				
EXPENSES FROM OTHER RENTAL ACTIVITIES-COLUMN b. (att sch)	LINE 3(b)				
EXPENSES FROM OTHER RENTAL ACTIVITIES-COLUMN c. (att sch)	LINE 3(b)				
NET INCOME (LOSS) FROM OTHER RENTAL ACTIVITIES-COLUMN b.	LINE 3(c)				
NET INCOME (LOSS) FROM OTHER RENTAL ACTIVITIES-COLUMN c.	LINE 3(c)				
INTEREST INCOME-COLUMN b.	LINE 4		x		
INTEREST INCOME-COLUMN c.	LINE 4		x		
ORDINARY DIVIDENDS-COLUMN b.	LINE 5				
ORDINARY DIVIDENDS-COLUMN c.	LINE 5				
ROYALTY INCOME-COLUMN b.	LINE 6				
ROYALTY INCOME-COLUMN c.	LINE 6				
NET SHORT-TERM CAPITAL GAIN (LOSS)-COLUMN b.	LINE 7				
NET SHORT-TERM CAPITAL GAIN (LOSS)-COLUMN c.	LINE 7				
NET LONG-TERM CAPITAL GAIN (LOSS)-COLUMN b.	LINE 8				
NET LONG-TERM CAPITAL GAIN (LOSS)-COLUMN c.	LINE 8				
NET GAIN (LOSS) UNDER IRC SECTION 1231-COLUMN b. (att sch D-1)	LINE 9				
NET GAIN (LOSS) UNDER IRC SECTION 1231-COLUMNc. (att sch D-1)	LINE 9				
OTHER INCOME (LOSS)-COLUMN b.(att sch)	LINE 10				
OTHER INCOME (LOSS)-COLUMN c. (att sch)	LINE 10				
DEDUCTIONS					
CHARITABLE CONTRIBUTIONS-COLUMN b. (att sch)	LINE 11		x		
CHARITABLE CONTRIBUTIONS-COLUMN c. (att sch)	LINE 11				
IRC SECTION 179 EXPENSE DEDUCTION-COLUMN b. attach fed form 4562	LINE 12		x	x	
IRC SECTION 179 EXPENSE DEDUCTION-COLUMN c. attach fed form 4562	LINE 12				
DEDUCTIONS RELATED TO PORTFOLIO INCOME (LOSS)-COLUMN b. att sch	LINE 13				
DEDUCTIONS RELATED TO PORTFOLIO INCOME (LOSS)-COLUMN c. att sch	LINE 13				
OTHER DEDUCTIONS-COLUMN b. att sch	LINE 14				
OTHER DEDUCTIONS-COLUMN c. Att sch	LINE 14				
INVESTMENT INTEREST					
INTEREST EXPENSE ON INVESTMENT DEBTS PAID OR ACCRUED IN 2017-COLUMN b.	LINE 15(a)				
INTEREST EXPENSE ON INVESTMENT DEBTS PAID OR ACCRUED IN 2017-COLUMN c.	LINE 15(a)				
INVESTMENT INCOME INCLUDED ON LINES 4, 5, AND 6-COLUMN b.	LINE 15(b)(1)				
INVESTMENT INCOME INCLUDED ON LINES 4, 5, AND 6-COLUMN c.	LINE 15(b)(1)				
INVESTMENT EXPENSES INCLUDED ON LINE 13 ABOVE-COLUMN b.	LINE 15(b)(2)				
INVESTMENT EXPENSES INCLUDED ON LINE 13 ABOVE-COLUMN c.	LINE 15(b)(2)				
CREDITS					
FUEL TAX CREDIT FOR COMMERCIAL FISHERS	LINE 16(a)		x		
TOTAL COST OF PROPERTY QUALIFYING FOR THE CAPITAL GOODS EXCISE TAX CREDIT	LINE 16(b)			x	
AMOUNTS NEEDED TO CLAIM THE ENTERPRISE ZONE TAX CREDIT	LINE 16(c)				x
HAWAII LOW-INCOME HOUSING TAX CREDIT	LINE 16(d)				x



CREDIT FOR EMPLOYMENT OF VOCATIONAL REHABILITATION REFERRALS	LINE 16(e)			x	
MOTION PICTURE, DIGITAL MEDIA, AND FILM PRODUCTION INCOME TAX CREDIT	LINE 16(f)		x		
CREDIT FOR SCHOOL REPAIR AND MAINTENANCE	LINE 16(g)	x			
RENEWABLE ENERGY TECHNOLOGIES INCOME TAX CREDIT	LINE 16(h)		x		
IMPORTANT AGRICULTURAL LAND QUALIFIED AGRICULTURAL COST TAX CREDIT	LINE 16(i)			x	
TAX CREDIT FOR RESEARCH ACTIVITIES	LINE 16(j)				x
CAPITAL INFRASTRUCTURE TAX CREDIT	• LINE 16(k)	x			
CESSPOOL UPGRADE, CONVERSION OR CONNECTION INCOME TAX CREDIT (N-350)	LINE 16(l)	x			
RENEWABLE FUELS PRODUCTION (N-352)	LINE 16(m)		x		
ORGANIC FOODS PRODUCTION (N-354)	LINE 16(n)			x	
HAWAII INCOME TAX WITHHELD ON FORMS N-288	LINE 16(o)				x
TOTAL HAWAII INCOME TAX WITHHELD ON FORMS N-4	LINE 16(p)				x
NET INCOME TAX PAID BY THE S CORPORATION TO STATES WHICH DO NOT RECOGNIZE THE CORPORATION'S "S" STATUS	LINE 16(q)	x			
OTHER ITEMS					
TOTAL PROPERTY DISTRIBUTIONS OTHER THAN DIVIDEND DISTRIBUTIONS - DATE OF DISTRIBUTION	LINE 17 a				
TOTAL PROPERTY DISTRIBUTIONS OTHER THAN DIVIDEND DISTRIBUTIONS-COLUMN b.	LINE 17				
TOTAL PROPERTY DISTRIBUTIONS OTHER THAN DIVIDEND DISTRIBUTIONS-COLUMN c.	LINE 17	x			
TAX EXEMPT INTEREST INCOME-COLUMN b.	LINE 18				
TAX EXEMPT INTEREST INCOME-COLUMN c.	LINE 18				
OTHER TAX EXEMPT INCOME-COLUMN b.	LINE 19	x			
OTHER TAX EXEMPT INCOME-COLUMN c.	LINE 19				
NON-DEDUCTIBLE EXPENSES-COLUMN b.	LINE 20				
NON-DEDUCTIBLE EXPENSES-COLUMN c.	LINE 20	x			
OTHER ITEMS AND AMOUNTS NOT INCLUDED ON LINES 1 THROUGH 20, ABOVE, THAT ARE REQUIRED TO BE REPORTED SEPARATELY TO SHAREHOLDERS-COLUMN b.	LINE 21				
OTHER ITEMS AND AMOUNTS NOT INCLUDED ON LINES 1 THROUGH 20, ABOVE, THAT ARE REQUIRED TO BE REPORTED SEPARATELY TO SHAREHOLDERS-COLUMN c.	LINE 21				
TOTAL DIVIDEND DISTRIBUTIONS PAID FROM ACCUMULATED EARNINGS AND PROFITS-COLUMN b.	LINE 22				
TOTAL DIVIDEND DISTRIBUTIONS PAID FROM ACCUMULATED EARNINGS AND PROFITS-COLUMN c.	LINE 22				
INCOME (LOSS)-COLUMN b.	LINE 23	x			
INCOME (LOSS)-COLUMN c.	LINE 23	x			
CORPORATE ADJUSTMENTS TO INCOME ATTRIBUTABLE TO HAWAII	LINE 24				
INTEREST PENALTY ON EARLY WITHDRAWAL OF SAVINGS	LINE 25				
SCHEDULES L, M-1, AND M-2					
ATTACH A COPY OF PAGE 4 OF FEDERAL FORM 1120 S TO THIS RETURN					
SCHEDULE N - LIST OF SHAREHOLDERS	SCHEDULE N				
NAME AND ADDRESS - LINE 1	LINE 1	x			
SSN OR FEIN - LINE 1	LINE 1	x			
NO. OF SHARES OWNED AT ALL TIMES DURING THE YEAR - LINE 1	LINE 1	x			
STATE OF RESIDENCE - LINE 1	LINE 1	x			
YEAR SCH. NS FILED, IF ANY - LINE 1	LINE 1	x			



AMOUNT OF PAYMENT ON FORM N-4 ATTACHED - LINE 1	LINE 1	x			
NAME AND ADDRESS - LINE 2	LINE 2	x			
SSN OR FEIN - LINE 2	LINE 2	x			
NO. OF SHARES OWNED AT ALL TIMES DURING THE YEAR - LINE 2	LINE 2				
STATE OF RESIDENCE - LINE 2	LINE 2				
YEAR SCH. NS FILED, IF ANY - LINE 2	LINE 2				
AMOUNT OF PAYMENT ON FORM N-4 ATTACHED - LINE 2	LINE 2				
NAME AND ADDRESS - LINE 3	LINE 3				
SSN OR FEIN - LINE 3	LINE 3				
NO. OF SHARES OWNED AT ALL TIMES DURING THE YEAR - LINE 3	LINE 3				
STATE OF RESIDENCE - LINE 3	LINE 3				
YEAR SCH. NS FILED, IF ANY - LINE 3	LINE 3				
AMOUNT OF PAYMENT ON FORM N-4 ATTACHED - LINE 3	LINE 3				
SCHEDULE O - APPORTIONMENT OF INCOME	SCHEDULE O				
ORDINARY INCOME (LOSS) FROM TRADE OR BUSINESS ACTIVITIES (FROM PAGE 1, LINE 21)	LINE 1	x			
APPORTIONMENT FACTOR (FROM SCH P, LINE 8)	LINE 2	x			
BUSINESS INCOME APPORTIONED TO HAWAII (LINE 1 * LINE 2)	LINE 3	x			
BUSINESS INCOME APPORTIONED ELSEWHERE (LN 1 MINUS LN 3)	LINE 4	x			
ARE THE TOTALS OF COLUMNS B AND C, SCH K, LINES 2 THROUGH 6, AND THE AMOUNTS SHOWN ON SCH P, COL B, THE SAME AS THOSE REPORTED IN RETURNS OR REPORTS TO OTHER STATES UNDER THE UNIFORM DIVISION OF INCOME FOR TAX PURPOSES ACT? - YES	LINE 5 a	x			
ARE THE TOTALS OF COLUMNS B AND C, SCH K, LINES 2 THROUGH 6, AND THE AMOUNTS SHOWN ON SCH P, COL B, THE SAME AS THOSE REPORTED IN RETURNS OR REPORTS TO OTHER STATES UNDER THE UNIFORM DIVISION OF INCOME FOR TAX PURPOSES ACT? - NO	LINE 5 b				
IF "NO", PLEASE EXPLAIN	LINE 5 c	x			
SCHEDULE P - COMPUTATION OF APPORTIONMENT FACTORS	SCHEDULE P				
LAND - IN HAWAII - COLUMN a	N/A				
LAND - IN HAWAII - COLUMN b	N/A				
LAND - TOTAL EVERYWHERE - COLUMN c	N/A	x			
LAND - TOTAL EVERYWHERE - COLUMN d	N/A	x			
BUILDINGS - IN HAWAII - COLUMN a	N/A				
BUILDINGS - IN HAWAII - COLUMN b	N/A				
BUILDINGS - TOTAL EVERYWHERE - COLUMN c	N/A				
BUILDINGS - TOTAL EVERYWHERE - COLUMN d	N/A				
INVENTORIES - IN HAWAII - COLUMN a	N/A				
INVENTORIES - IN HAWAII - COLUMN b	N/A				
INVENTORIES - TOTAL EVERYWHERE - COLUMN c	N/A				
INVENTORIES - TOTAL EVERYWHERE - COLUMN d	N/A				
LEASEHOLD INTERESTS - IN HAWAII - COLUMN a	N/A				
LEASEHOLD INTERESTS - IN HAWAII - COLUMN b	N/A				
LEASEHOLD INTERESTS - TOTAL EVERYWHERE - COLUMN c	N/A				
LEASEHOLD INTERESTS - TOTAL EVERYWHERE - COLUMN d	N/A				



RENTED PROPERTY- IN HAWAII - COLUMN a	N/A				
RENTED PROPERTY- IN HAWAII - COLUMN b	N/A				
RENTED PROPERTY- TOTAL EVERYWHERE - COLUMN c	N/A	x			
RENTED PROPERTY- TOTAL EVERYWHERE - COLUMN d	N/A	x			
OTHER PROPERTY - IN HAWAII - COLUMN a	N/A				
OTHER PROPERTY - IN HAWAII - COLUMN b	N/A				
OTHER PROPERTY - TOTAL EVERYWHERE - COLUMN c	N/A	x			
OTHER PROPERTY - TOTAL EVERYWHERE - COLUMN d	N/A	x			
TOTAL - IN HAWAII - COLUMN a	N/A				
TOTAL - IN HAWAII - COLUMN b	N/A				
TOTAL - TOTAL EVERYWHERE - COLUMN c	N/A				
TOTAL - TOTAL EVERYWHERE - COLUMN d	N/A				
	SCHEDULE P				
PROPERTY VALUES (AVG VALUE OF PROPERTY ABOVE) - COL A	LINE 1				
PROPERTY VALUES (AVG VALUE OF PROPERTY ABOVE) - COL B	LINE 1	x			
PROPERTY FACTOR (LN 1, COL. A. / LN 1, COL B.)	LINE 2	x			
TOTAL COMPENSATION - COL A.	LINE 3	x			
TOTAL COMPENSATION - COL B.	LINE 3	x			
PAYROLL FACTOR (LN 3, COL. A. / LN 3, COL B.)	LINE 4	x			
TOTAL SALES - COL A.	LINE 5	x			
TOTAL SALES - COL B.	LINE 5	x			
SALES FACTOR (LN 5, COL. A. / LN 5, COL B.)	LINE 6	x			
TOTAL OF FACTORS (ADD LINES 2, 4, AND 6)	LINE 7	x			
AVERAGE OF FACTORS (DIVIDE LN 7 BY 3)	LINE 8	x			